



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Kaling Tse
DOCKET NO.: 22-54554.001-R-1
PARCEL NO.: 17-28-222-030-0000

The parties of record before the Property Tax Appeal Board are Kaling Tse, the appellant(s), by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$13,750
IMPR.: \$74,545
TOTAL: \$88,295

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2022 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a class 2-11, three-story dwelling of masonry construction, approximately 133 years-old containing 4,385 square feet of living area. The property is on a 3,125 square foot lot in South Chicago Township, Chicago, Cook County. Features of the property include four full bathrooms and a full finished basement.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on eight equity comparables with varying degrees of similarity to the subject property. The properties offered by the appellant are three-story, class 2-11 buildings of masonry construction ranging in age from 128 to 138 years-old. The comparables range in size from 3,969 to 4,400 square feet of living area. They range in improvement assessment from \$8.10 to \$14.44 per square foot of living area. All have full basements. Three have garages. They range in distance to the subject property from 0.13 to 0.48

miles. Based on this evidence, the appellant is requesting an assessment amount of \$67,308. The petition disclosed that the subject is not an owner-occupied residence.

The board of review submitted its “Board of Review Notes on Appeal” stating the total assessment for the subject property as \$103,748 including an improvement assessment of \$89,998 or \$20.52 per square foot of living area. In its comments, the board of review states that the subject is a multi-improvement property with a class 2-02 building in addition to the class 2-11 building. The record contains no information on the class 2-02 building other than the statement that a class 2-02 building exists. The board of review also submits a record from the Cook County Clerk which indicates that there is a March 12, 2020, mortgage on the property in the amount of \$1,260,000.

In support of its contention for the correct assessed value for the 2-11, the board of review submitted information on eight equity comparables.¹ The properties offered by the board of review are three-story structures of masonry construction, ranging in age from 128 to 138 years-old and ranging in size from 3,528 to 4,707 square feet of living area. They have improvement assessments ranging from \$15.38 to \$17.99 per square foot of living area. Seven of the comparables have full basements and one is on a slab foundation. Three have garages. The board of review reports that five of its comparables are within a quarter-mile of the subject property, one is on the same block, and two are of unknown proximity to the subject.

In rebuttal, the appellant submitted a letter critiquing the board of review’s comparables and included a grid of comparables.

The Board conducted a hearing on the appellant’s petition by teleconference on August 27, 2026. The appellant was represented by attorney Jessica Hill-Magiera and the board of review was represented by Mario Casciaro and John Lartz. Mr. Casciaro argued that there are two improvements on the property, a 2-11 and a 2-02, and the appellant only submitted equity comparables for the 2-11 structure. Ms. Hill responded that the board of review offers no evidence of the correct square footage and that the appellant is using the same square footage number as the Cook County Assessor. The Administrative Law Judge requested that the board of review provide a description of the property and left the record open until August 31 for that purpose. Ms. Hill-Magiera objected to allowing the board of review to submit evidence after the hearing. The Administrative Law Judge overruled the objection on the grounds that whether the property has a second building and if so, what is the square footage of that building, is essential information that the Board needs in order to decide the case. Following the hearing, the board of review did not submit any information regarding the subject property.

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes, “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const. art. IX, §4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does

¹ The board of review submitted two equity grids with comparables designated #1 through #4 on each. For clarity, we will refer to the second set of comparables as #5, #6, #7 and #8.

not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by the appellant by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity, and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant **did** meet this burden of proof and a reduction in the subject's assessment **is** warranted.

The Board finds that there is no evidence of multi-improvements on the subject property. The board of review provided no such evidence during or after the hearing as requested by the Board. The Board finds that the best evidence of assessment equity is the appellant's comparables and the board of review's comparables #1, #2, #3, #4, #5 and #6 . These comparables are similar to the subject property in terms of age, living area, construction and location. In contrast, the board of review's comparable #7 has no basement and the proximity of the board of review's comparable #8 is unknown. Those comparables are accorded less evidentiary weight. The best evidence comparables have improved assessments ranging from \$8.10 to \$17.99 per square foot. The subject property's improved assessment of \$20.52 is above the range established by the best evidence comparables. Based on this record the Board finds the appellant **did** demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment *is* justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: _____

October 20, 2026



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-215 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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